



UNITED STATES PATENT AND TRADEMARK OFFICE

UNITED STATES DEPARTMENT OF COMMERCE
United States Patent and Trademark Office
Address: COMMISSIONER FOR PATENTS
P.O. Box 1450
Alexandria, Virginia 22313-1450
www.uspto.gov

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/929,797	08/14/2001	Akinori Ohsako	JP920000203US1	2556

7590 09/07/2004
IBM CORPORATION
INTELLECTUAL PROPERTY LAW DEPT.
P.O. BOX 218
YORKTOWN HEIGHTS, NY 10598

EXAMINER

LE, MIRANDA

ART UNIT PAPER NUMBER

2177

DATE MAILED: 09/07/2004

Please find below and/or attached an Office communication concerning this application or proceeding.

Office Action Summary

Application No.

09/929,797

Applicant(s)

OHSAKO, AKINORI

Examiner

Miranda Le

Art Unit

2177

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --
Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 14 August 2001.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 1-20 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 1-20 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
2. ☐ Certified copies of the priority documents have been received in Application No. _____.
3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).
- * See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- 1) ☒ Notice of References Cited (PTO-892)
- 2) ☒ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☒ Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)
Paper No(s)/Mail Date 5.
- 4) ☐ Interview Summary (PTO-413)
Paper No(s)/Mail Date. _____.
- 5) ☐ Notice of Informal Patent Application (PTO-152)
- 6) ☐ Other: _____.

DETAILED ACTION

Priority

1. Receipt is acknowledged of papers submitted under 35 U.S.C. 119(a)-(d), which papers have been placed of record in the file.

Drawings

2. The drawings filed on 11/15/202 are **not approved** by the Draftperson under 37 CFR 1.84 or 1.152 for the reasons submitted in Form PTO 948.

Claim Rejections - 35 USC § 102

3. The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless:

(e) the invention was described in

(1) an application for patent, published under section 122(b), by another filed in the United States before the invention by the applicant for patent or

(2) a patent granted on an application for patent by another filed in the United States before the invention by the applicant for patent, except that an international application filed under the treaty defined in section 351(a) shall have the effects for purposes of this subsection of an application filed in the United States only if the international application designated the United States and was published under Article 21(2) of such treaty in the English language.

4. Claims 1-3, 9-10, 14-15, 17, 19-20 are rejected under 35 U.S.C. 102(e) as being anticipated by Sakamoto et al. (US Patent No. 6,185,544 B1).

Sakamoto anticipated independent claims 1, 9, 14, by the following:

As to claims 1, 14, Sakamoto teaches "An expenditure management system for managing expenditure for an automatic transfer service of rates, comprising: a detail data input section for inputting detail data about said rates" at col. 4, lines 22-52, at col. 8, line 56 to col. 9, line 20, col. 2, lines 28-64;

Art Unit: 2177

“a pre-journalizing details database for storing said detail data input at said detail data input section” at col. 4, lines 22-53;

“a master database for storing master data used for journalizing on the basis of collation with said detail data” at col. 4, lines 8-52;

“a data collation and journalizing section for collating said detail data stored in said pre-journalizing details database with said master data stored in said master database and creating journal data” at col. 4, lines 41-62;

“a journal database for storing said journal data created at said data collation and journalizing section” at col. 4, lines 8-52,

“wherein said data collation and journalizing section creates multiple kinds of journal data according to the contents of processing for the expenditure management, while said master database stores multiple kinds of master data depending on said multiple kinds of journal data created by said data collation and journalizing section” at col. 8, lines 24-63.

As per claim 2, Sakamoto teaches “a data format conversion section that converts the detail data input at said detail data input section into a unified data format, wherein said pre-journalizing details database stores the detail data converted in said data format conversion section” at col. 8, lines 24-63.

As per claim 3, Sakamoto teaches “said data format conversion section converts the detail data input at said detail data input section into a data format that includes at least a -transfer key, an amount for each transfer key, and identification data showing a

Art Unit: 2177

kind of data that was classified according to journalizing by said data collation and journalizing section” at col. 9, lines 21-65, col. 8, lines 24-63.

As per claim 9, Sakamoto teaches “A method for managing expenditure for an automatic transfer service of rates, comprising the step of: acquiring detail data about said rates” at col. 4, lines 8-52;

“creating a plurality of master data according to contents of journalizing, wherein the master data is used for journalizing on the basis of collation with said detail data” at col. 4, lines 8-52;

“collating said detail data with said master data and creating multiple kinds of journal data according to contents of processing in the expenditure management” at col. 4, lines 8-52.

As per claim 10, Sakamoto teaches “after the step of acquiring detail data, the step of converting the acquired detail data into a unified data format” at col. 8, lines 24-63.

As per claim 15, Sakamoto teaches “after the processing for acquiring detail data, unified data format” at col. 8, lines 24-63.

As per claim 17, Sakamoto teaches “A computer program product comprising a computer usable medium having computer readable program code means embodied therein for causing the expenditure management system for managing expenditure for an

Art Unit: 2177

automatic transfer service of rates, the computer readable program code means in said computer program product comprising computer readable program code means for causing a computer to effect the functions of claim 1” at col. 3, line 55 to col. 4, line 62.

As to claims 19, 20, Sakamoto teaches “An article of manufacture comprising a computer usable medium having computer readable program code means embodied therein for causing expenditure management for an automatic transfer service of rates, the computer readable program code means in said article of manufacture comprising computer readable program code means for causing a computer to effect the steps of claim 9” at col. 3, line 55 to col. 4, line 62.

Claim Rejections - 35 USC § 103

5. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

This application currently names joint inventors. In considering patentability of the claims under 35 U.S.C. 103(a), the examiner presumes that the subject matter of the various claims was commonly owned at the time any inventions covered therein were made absent any evidence to the contrary. Applicant is advised of the obligation under 37 CFR 1.56 to point out the inventor and invention dates of each claim that was not commonly owned at the time a later invention was made in order for the examiner to consider the applicability of 35 U.S.C. 103(c) and potential 35 U.S.C. 102(e), (f) or (g) prior art under 35 U.S.C. 103(a).

Art Unit: 2177

6. Claims 4-8, 11-13, 16, 18 are rejected under 35 U.S.C. 103(a) as being unpatentable over Sakamoto et al. (US Patent No. 6,185,544 B1 in view of Davis et al. (US Patent No. 6,078,898).

As per claim 5, Sakamoto teaches “An expenditure management system for managing expenditure for an automatic transfer service of rates comprising: detail data storing means for storing detail data about rates” at col. 4, lines 22-52;

“journalizing means for journalizing said detail data” at col. 4, lines 22-52,

“wherein said journalizing means collates master data prepared for collation with said detail data according to the contents of journalizing with data necessary for the journalizing within said detail data, and performs journalizing” at col. 4, lines 8-52,

Sakamoto does not expressly teach “wherein said detail data storing means classifies said detail data into data for each transfer key, data about a total amount of main body that does not include consumption tax, and data about total consumption tax and storing”. However, Davis teaches this limitation at col. 3, lines 9-62.

It would have been obvious to one ordinary skilled in the art at the time of the invention was made to combine the teachings of Sakamoto with the teaching of Davis to include “said detail data storing means classifies said detail data into data for each transfer key, data about a total amount of main body that does not include consumption tax, and data about total consumption tax and storing” in order to provide a progressive transactional tax system which does not have to rely on a flat tax rate, but which is still simple and accurate.

As per claim 4, Sakamoto teaches “a second master data that manages an amount for each transfer key in said detail data, which is used for transfer as processing in the expenditure management” at col. 9, line 7 to col. 10, line 42.

Sakamoto does not specifically teach “a first master data that manages a total amount of main body that does not include consumption tax within the rates in said detail data, which is used for appropriation and write-off of expenditures as processing in the expenditure management”. However, Davis teaches this limitation at col. 3, lines 9-62.

It would have been obvious to one ordinary skilled in the art at the time of the invention was made to combine the teachings of Sakamoto with the teaching of Davis to include “a first master data that manages a total amount of main body that does not include consumption tax within the rates in said detail data, which is used for appropriation and write-off of expenditures as processing in the expenditure management” in order to provide a progressive transactional tax system which does not have to rely on a flat tax rate, but which is still simple and accurate.

As per claim 6, Davis teaches “said detail data storing means further classifies data for each said transfer key in said detail data into an amount subject to consumption tax and a nontaxable amount” col. 3, lines 9-62.

As per claim 7, Davis teaches “said journalizing means collates data about said total amount of main body stored in said detail data storing means and data about said consumption tax with master data corresponding to data about said total amount of main

Art Unit: 2177

body thereby journalizing for appropriation and write-off of expenditures” col. 3, lines 9-62.

As per claim 8, Davis teaches “said journalizing means collates data for each said transfer key stored in said detail data storing means with master data corresponding to data for said transfer key, thereby journalizing for transfer” col. 3, lines 9-62.

As per claim 11, Sakamoto teaches “after the step of acquiring detail data, the step of classifying the acquired detail data into data for each transfer key, data about a total amount of main body that does not include consumption tax, and data about total consumption tax”. However, Davis teaches this limitation at col. 3, lines 9-62.

It would have been obvious to one ordinary skilled in the art at the time of the invention was made to combine the teachings of Sakamoto with the teaching of Davis to include “after the step of acquiring detail data, the step of classifying the acquired detail data into data for each transfer key, data about a total amount of main body that does not include consumption tax, and data about total consumption tax” in order to provide a progressive transactional tax system which does not have to rely on a flat tax rate, but which is still simple and accurate.

As per claim 12, Davis teaches “the step of multiplying a total amount of main body subject to consumption tax within data for each transfer key in said detail data by a

Art Unit: 2177

value corresponding to a consumption tax rate to calculate an amount of consumption tax for the data about total consumption tax” at col. 3, lines 9-62.

As per claim 13, Sakamoto teaches “creating a second master data that manages an amount for each transfer key in said detail data, and wherein the step of creating journal data further comprises the steps of: collating said detail data with said first master data to create journal data for appropriation and write-off of expenditures” at col. 8, lines 24-63;

“collating said detail data with said second master data to create journal data for transfer” at col. 8, lines 24-63.

Sakamoto does not explicitly teaches “creating a first master data than manages a total amount of main body that does not include consumption tax within the rates in said detail data”. However, Davis teaches this limitation at col. 3, lines 9-62.

It would have been obvious to one ordinary skilled in the art at the time of the invention was made to combine the teachings of Sakamoto with the teaching of Davis to include “creating a first master data than manages a total amount of main body that does not include consumption tax within the rates in said detail data” in order to provide a progressive transactional tax system which does not have to rely on a flat tax rate, but which is still simple and accurate.

As per claim 16, Sakamoto does not explicitly teach “after the processing for acquiring detail data, processing for classifying the acquired detail data into data for each transfer key, data about a total amount of main body that does not include consumption

Art Unit: 2177

tax, and data about total consumption tax”. However, Davis teaches this limitation at col. 3, lines 9-62.

It would have been obvious to one ordinary skilled in the art at the time of the invention was made to combine the teachings of Sakamoto with the teaching of Davis to include “after the processing for acquiring detail data, processing for classifying the acquired detail data into data for each transfer key, data about a total amount of main body that does not include consumption tax, and data about total consumption tax” in order to provide a progressive transactional tax system which does not have to rely on a flat tax rate, but which is still simple and accurate.

As per claim 18, Sakamoto teaches “A computer program product comprising a computer usable medium having computer readable program code means embodied therein for causing the expenditure management system for managing expenditure for an automatic transfer service of rates, the computer readable program code means in said computer program product comprising computer readable program code means for causing a computer to effect the functions of claim 5” at col. 3, line 54 to col. 4, line 62.

Art Unit: 2177

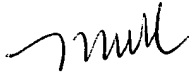
Conclusion

7. The prior art made of record and not relied upon is considered pertinent to applicant's disclosure.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Miranda Le whose telephone number is (703) 305-3203. The examiner can normally be reached on Monday through Friday from 8:30 AM to 5:00 PM.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, John E. Breene, can be reached on (703) 305-9790. The fax number to this Art Unit is (703) 872-9306. The TC 2100's Customer Service number is (703) 306-5631.

Any inquiry of a general nature or relating to the status of this application should be directed to the Group receptionist whose telephone number is (703) 305-3900.



Miranda Le
September 01, 2004



GRETA ROBINSON
PRIMARY EXAMINER